

BEFORE THE IDAHO BOARD OF TAX APPEALS

IN THE MATTER OF THE APPEAL OF HENRY E. KINSEY III) APPEAL NO. 06-A-2059
from the decision of the Board of Equalization of Clearwater) FINAL DECISION
County for tax year 2006.) AND ORDER

AGRICULTURAL PROPERTY APPEAL

THIS MATTER came on for hearing August 31, 2006, in Orofino, Idaho, before Board Member Vernon L. Driver. Board Members Lyle R. Cobbs and David E. Kinghorn participated in this decision. Henry Kinsey appeared for himself. Assessor Mellisa Stewart and Consulting Appraiser Cliff McLean appeared for Respondent Clearwater County. This appeal is taken from a decision of the Clearwater County Board of Equalization (BOE) denying the protest of the valuation for taxing purposes of property described as Parcel No. RP37N01E044810A.

The issue on appeal is whether Appellant is entitled to a refund of taxes for the 2004 and 2005 tax years.

The decision of the Clearwater County Board of Equalization is affirmed.

FINDINGS OF FACT

The assessed land value is \$18,264, \$15,158 for the homesite acre, and \$3,106 for the remaining agricultural land, and the improvements' valuation is \$106,832 totaling \$125,096. Appellant requests the land value be reduced to \$2,722, the improvements value be reduced to \$10,956 and the homesite value be reduced to \$7,158.

The subject property is 16.203 acres, a residence and non-residential buildings. Mr. Kinsey testified the small subject farm is used to raise hay and livestock for a profit since the purchase in 2004.

Appellant testified the only issue under appeal is the erroneous classification and taxation of the subject land for the 2004 and 2005 tax years. Appellant requests a refund of property taxes for the two years, because the subject property did not receive the agricultural exemption.

Appellant testified the agricultural exemption should have been applied since the purchase in 2004.

The Assessor testified the subject was originally part of a larger 260 acre parcel which was categorized as agricultural and received an agricultural exemption in 1991. The property was sold and the new owner did not designate any of the land as agricultural or forest land.

CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of fair market value or exempt status. This Board, giving full opportunity for all arguments and having considered all testimony and documentary evidence submitted by the parties in support of their respective positions, hereby enters the following.

Appellant requests a refund of taxes for the 2004 and 2005 tax years and maintained the agricultural exemption should have applied to the subject property, reducing the assessed value and ultimately the property taxes.

At hearing Appellant withdrew the appeal on the 2006 assessment. The remaining issue before the Board is the assessed value and refund request for the 2004 and 2005 assessment years.

Idaho Code provides for appeals from the County Board of Equalization to the Board of Tax Appeals.

63-511. APPEALS FROM COUNTY BOARD OF EQUALIZATION. (1) Any time within thirty (30) days after mailing of notice of a decision of the board of equalization, or pronouncement of a decision announced at a hearing, an appeal of any act, order or proceeding of the board of equalization, or the failure of the board of equalization to act may be taken to the board of tax appeals. Such appeal may only be filed by the property owner, the assessor, the state tax commission or by a person aggrieved when he deems such action illegal or prejudicial to the public interest. Nothing in this section shall be construed so as to suspend the payment of property taxes pending said appeal.

Appeals must be filed within 30 days of a decision of the Board of Equalization each year. No appeals of the 2004 and 2005 assessed values were filed within 30 days of a BOE decision in either 2004 or 2005. The Board therefore has no jurisdiction to hear appeals regarding these prior years.

The appeal of the 2006 assessment was withdrawn at hearing. Therefore, the decision of the Clearwater County BOE for 2006 stands.

The requested refund for the 2004 and 2005 tax years is outside the jurisdiction of the Board, and therefore no decision can be entered.

FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the 2006 decision of the Clearwater County Board of Equalization concerning the subject parcel be affirmed.

DATED this 19th day of January, 2007.